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PATENT
Attorney Docket No.: 021227-000410US

On December 6, 2006

TOWNSEND and TOWNSEND and CREW LLP

By: Raven Keshin

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:

Richard Daifuku et al.

Application No.: 10/816,161

Filed: March 31, 2004

For: PRODRUGS OF HETEROARYL
COMPOUNDS

Customer No.: 20350

Confirmation No. 9045

Examiner: Venkataraman
Balasubramanian

Technology Center/Art Unit: 1624

AMENDMENT

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Office Action mailed September 6, 2006, please enter the following amendments and remarks:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 9 of this paper.